IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FOURTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17659 of 2004

Between:

M/s. Dayanidhi Traders, Veeravasaram, Veera Vasaram Mandal, West Godavari District.
Represented by its Managing Partner, Mr. V. Yesobu Raju,

S/o. V. Nageswara Rao

..... PETITIONER

AND

1 The Commercial Tax Officer, Bhimavaram, West Godavari District.

2 The District Manager, Food Corporation of India,
ELURU, West Godavari District.

3 The Senior Regional Manager, Food Corporation of India, Regional Office, Hyderabad.

4 The Deputy Commissioner (CT),

Vijayawada.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, order or direction particularly one in the nature of Writ of Mandamus declaring that the provisions of Sectionm-6C read with clause (i) of

Entry-19 of the I Schedule to the Andhra Pradesh General Sales Tax Act employing the specific expression of packing material that is to say used in clause-(i) as not applicable to gunny bag purchased on payment to tax locally and sold in the State to the Food Corporation of India or others in the assessment year 2001-2002 as evident form assessment order and therefore declaring the assessment and levy of tax under the Act in the assessment order dt. 19-12-2003 as without jurisdiction, without authority of law and contrary to Section-6C of the Act as well as the judgment of the Hon'ble Supreme Court in 74 STC P 379 or alternately directing the 2nd respondent to directly remit the sales tax component in terms of assessment orders for the above mentioned assessment year in respect of the sale of gunnies made to it directly to the 1st respondent in the event of the petitioners claim for exemption from tax on subsequent sale of gunnies being rejected, in terms of G.O.R.T. No. 49 dated 12-05-2002 issued by the Government of Andhra Pradesh.

Counsel for the Petitioner: MR.B.A.PADMANABHA RAO

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court at the admission stage made the following

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

The assessment order dated 19-12-2003 has been challenged in this writ petition. The order is appealable and we do not find any ground to interfere when an alternative efficacious remedy is available to the petitioner.

The writ petition is accordingly dismissed. No order as to costs.

(BILAL NAZKI, J)

4th October, 2004.

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(S.ANANDA REDDY, J)

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To

1 The Commercial Tax Officer, Bhimavaram, West Godavari District.

2 The District Manager, Food Corporation of India,
ELURU, West Godavari District.

3 The Senior Regional Manager, Food Corporation of India, Regional Office, Hyderabad.

4 The Deputy Commissioner (CT),

Vijayawada.

5 Two CCs to the Government Pleader for Commercial Taxes, High Court of A.P., Hyderabad (O.U.T.)

6 Two CD copies.